

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 2198
ANSWERED ON MONDAY, MARCH 8, 2021/PHALGUNA 17, 1942 (SAKA)

Cases of GST Refund

2198. SHRI A. RAJA:

Will the Minister of FINANCE be pleased to state:

(a) the details of Goods and Services Tax (GST) revenues collected in the country including Tamil Nadu during the last three years and the current year;

(b) the details of GST refund cases received in the country including Tamil Nadu during the last three years;

(c) the details of refund made to Tamil Nadu so far along with the details and number of pending cases of GST refund of the said State; and

(d) the reasons for their pendency along with the time by which these are likely to be cleared?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

(a): The details of gross Goods and Services Tax (GST) revenues collection in the country including the State of Tamil Nadu during the last three years and the current year (till Feb, 2021) are as under: -

Month	GST Collection (in Rs. Crore)			
	2017-18	2018-19	2019-20	2020-21 (till Feb, 2021)
April	-	1,03,459	1,13,865	32,172
May	-	94,016	1,00,289	62,151
June	-	95,610	99,939	90,917
July	-	96,483	1,02,083	87,422
August	95,633	93,960	98,202	86,499
September	94,064	94,442	91,916	95,480
October	93,333	1,00,710	95,379	1,05,155
November	83,780	97,637	1,03,491	1,04,963
December	84,314	94,726	1,03,184	1,15,174
January	89,825	1,02,503	1,10,818	1,19,847
February	85,962	97,247	1,05,361	1,13,143
March	92,167	1,06,577	97,590	-
Total	7,19,078	11,77,370	12,22,117	10,12,923

(b): The Financial Year-wise data pertaining to refund applications filed on the GST Portal, till 1st March 2021, for all India basis & for Tamil Nadu, is as per **Annexure-I**.

(c): The details of refund amount sanctioned, till 1st March 2021, for GSTINs registered in Tamil Nadu, is as under: -

Number of Refund Applications (Tamil Nadu)	Sanctioned Amount (in cr.)
87110	19,870.61

(These figures are inclusive of taxpayers assigned to both, Central and State/UT tax administrations. Further, these figures also include both, refund sanctioned against FORM GST RFD-01A and FORM GST RFD-01.)

The details of pendency of refund claims filed in FORM GST RFD-01, for Tamil Nadu, is given below: -

No. of Refund Applications	Refund Claim Amount (in Cr.)
2,033	838.93

(These figures are inclusive of taxpayers assigned to both, Central and State/UT tax administrations.)

Remaining applications (about 39,958) are either completely rejected or may be issued deficiency memo by the proper officer for which fresh application is required to be filed.

(d): In normal course, all the applications claiming GST refund received in the Department need to be processed and disposed of by the proper officer within 60 days from the date of receipt of the application. If the applicant is not refunded within 60 days from the date of receipt of the application, interest shall be payable in respect of such refund from the date immediately after the expiry of 60 days from the date of receipt of the application, till the date of refund of such tax. Therefore, GST Department examines all the refund applications and sanction the refund in a time bound manner.

Various reasons given below may be attributed for pendency of GST refund cases beyond 60 days:

- i) Deficiency memo issued against incomplete GST refund application for which taxpayer is yet to reply;
- ii) Show Cause Notices (SCN) issued for rejection of the refund for which taxpayers have not responded so far;
- iii) Risky taxpayers identified by Directorate General of Analytics and Risk Management, CBIC through Red Flag Reports;
- iv) Bank validation issues.

ANNEXURE-I

Financial Year wise Refund Claimed (Figures are based on refund filing date and not the refund period)

F.Year based on filing date	All India Figures		Tamil Nadu Figures	
	No. of Refund Applications filed	Refund Claim Amt (in Cr.)	No. of Refund Applications filed	Refund Claim Amt (in Cr.)
2017-18	1,61,333	17,378.10	16,606	2,844.04
2018-19	3,06,972	62,890.19	37,227	10,408.53
2019-20	3,42,242	1,03,601.50	38,365	12,575.65
2020-21	3,56,452	1,00,935.33	36,903	10,176.95
Grand Total	11,66,999	2,84,805.12	1,29,101	36,005.17

(These figures are inclusive of taxpayers assigned to both, Central and State/UT tax administrations.)